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BEFORE THE ARIZONA CORPORATION COMMISSION

AZ CORP COMMISSION  
DOCUMENT CONTROL

COMMISSIONERS

MARC SPITZER, CHAIRMAN

WILLIAM A. MUNDELL

JEFF HATCH-MILLER

MIKE GLEASON

KRISTIN K. MAYES

IN THE MATTER OF THE APPLICATION ) DOCKET NO. WS-01303A-02-0867  
OF ARIZONA-AMERICAN WATER )  
COMPANY, INC., AN ARIZONA )  
CORPORATION, FOR A )  
DETERMINATION OF THE CURRENT )  
FAIR VALUE OF ITS UTILITY PLANT )  
AND PROPERTY AND FOR INCREASES )  
IN ITS RATES AND CHARGES BASED )  
THEREON FOR UTILITY SERVICE BY )  
ITS SUN CITY WEST WATER AND )  
WASTEWATER DISTRICTS. )

IN THE MATTER OF THE APPLICATION ) DOCKET NO. WS-01303A-02-0868  
OF ARIZONA-AMERICAN WATER )  
COMPANY, INC., AN ARIZONA )  
CORPORATION, FOR A )  
DETERMINATION OF THE CURRENT )  
FAIR VALUE OF ITS UTILITY PLANT )  
AND PROPERTY AND FOR INCREASES )  
IN ITS RATES AND CHARGES BASED )  
THEREON FOR UTILITY SERVICE BY )  
ITS SUN CITY WATER AND )  
WASTEWATER DISTRICTS. )

IN THE MATTER OF THE APPLICATION ) DOCKET NO. W-01303A-02-0869<sup>S</sup>  
OF ARIZONA-AMERICAN WATER )  
COMPANY, INC., AN ARIZONA )  
CORPORATION, FOR A )  
DETERMINATION OF THE CURRENT )  
FAIR VALUE OF ITS UTILITY PLANT )  
AND PROPERTY AND FOR INCREASES )  
IN ITS RATES AND CHARGES BASED )  
THEREON FOR UTILITY SERVICE BY )  
ITS MOHAVE WATER DISTRICT AND )  
ITS HAVASU WATER DISTRICTS. )

Arizona Corporation Commission

**DOCKETED**

NOV 06 2003

DOCKETED BY

*CAK*

LAW OFFICES

MARTINEZ & CURTIS, P.C.

2712 NORTH 7TH STREET

PHOENIX, AZ 85006-1090

(602) 248-0372

1 IN THE MATTER OF THE APPLICATION ) DOCKET NO. WS-01303A-02-0870  
2 OF ARIZONA-AMERICAN WATER )  
3 COMPANY, INC., AN ARIZONA )  
4 CORPORATION, FOR A )  
5 DETERMINATION OF THE CURRENT )  
6 FAIR VALUE OF ITS UTILITY PLANT )  
7 AND PROPERTY AND FOR INCREASES )  
8 IN ITS RATES AND CHARGES BASED )  
9 THEREON FOR UTILITY SERVICE BY )  
10 ITS ANTHEM WATER DISTRICT, ITS )  
11 AGUA FRIA WATER DISTRICT, AND )  
12 ITS ANTHEM/AGUA FRIA )  
13 WASTEWATER DISTRICT. )

9 IN THE MATTER OF THE APPLICATION ) DOCKET NO. W-01303A-02-0908  
10 OF ARIZONA-AMERICAN WATER )  
11 COMPANY, INC., AN ARIZONA )  
12 CORPORATION, FOR A )  
13 DETERMINATION OF THE CURRENT )  
14 FAIR VALUE OF ITS UTILITY PLANT )  
15 AND PROPERTY AND FOR INCREASES )  
16 IN ITS RATES AND CHARGES BASED )  
17 THEREON FOR UTILITY SERVICE BY )  
18 ITS TUBAC WATER DISTRICT. )

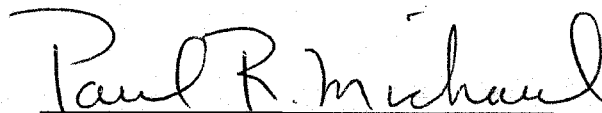
16 **TOWN OF YOUNGTOWN'S**  
17 **NOTICE OF FILING**  
18 **REVISED SURREBUTTAL SCHEDULES**

18 Town of Youngtown, by and through its attorneys, hereby files certain  
19 revised schedules to the Prefiled Surrebuttal Testimony of Andrew J. Burnham.  
20 Corrections to these schedules were necessary due to an incorrect formula in calculating  
21 Arizona-American's rebuttal total corporate office expense based upon customer count,  
22 proforma plant and fair value rate base. This correction results in only very minor changes  
23 to the overall results of Mr. Burnham's Surrebuttal Testimony and supporting schedules,  
24 but these minor changes do flow through several of his surrebuttal schedules. Mr.  
25  
26

1 Burnham's specific revised schedules are Youngtown - Sun City Water Revised  
2 Surrebuttal Schedules and Youngtown - Sun City Wastewater Revised Surrebuttal  
3 Schedules A-1, C-1, C-2 (pages 1, 5, & 8) and Revised Surrebuttal Schedule C-2 (Page  
4 Xa).  
5

6 RESPECTFULLY SUBMITTED, this 6th day of November, 2003.

7 MARTINEZ & CURTIS, P.C.

8   
9

10 William P. Sullivan

11 Paul R. Michaud

12 Attorneys for Town of Youngtown  
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1 **Original and twenty-one (21) copies of**  
2 **the foregoing filed this 6<sup>th</sup> day of November, 2003 with:**

3 Docket Control Division  
4 ARIZONA CORPORATION COMMISSION  
5 1200 West Washington Street  
6 Phoenix, Arizona 85007

7 **Copies of the foregoing hand-delivered and/or mailed**  
8 **this 6<sup>th</sup> day of November, 2003 to:**

9 Teena Wolfe, Administrative Law Judge  
10 ARIZONA CORPORATION COMMISSION  
11 Hearing Division  
12 1200 West Washington Street  
13 Phoenix, Arizona 85007

14 Christopher Kempley, Chief Counsel  
15 Legal Division  
16 ARIZONA CORPORATION COMMISSION  
17 1200 West Washington Street  
18 Phoenix, Arizona 85007

19 Ernest Johnson, Director  
20 Utilities Division  
21 ARIZONA CORPORATION COMMISSION  
22 1200 West Washington Street  
23 Phoenix, Arizona 85007

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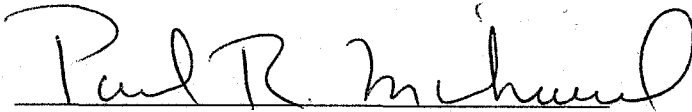
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18 Phoenix, Arizona 85004-2385

19   
20

21 1753\10-1\pleadings\Notice of Filing Corrected Surrebuttal Schedules  
22  
23  
24  
25  
26

**Youngtown - Sun City Water**  
Test Year Ended December 31, 2001  
Computation of Increase in Gross Revenue  
Requirements As Adjusted

Exhibit  
Revised Surrebuttal Schedule A-1  
Page 1  
Witness: Burnham

Line  
No.

1	Fair Value Rate Base			\$	22,014,473	
2						
3	Adjusted Operating Income				394,453	
4						
5	Current Rate of Return				1.79%	
6						
7	Required Operating Income			\$	1,654,608	
8						
9	Required Rate of Return on Fair Value Rate Base				7.52%	
10						
11	Operating Income Deficiency			\$	1,260,155	
12						
13	Gross Revenue Conversion Factor				1.6286	
14						
15	Increase in Gross Revenue					
16	Requirement			\$	2,052,332	
17						
18		Present	Proposed			
19	Customer	<u>Rates</u>	<u>Rates</u>			
20	<u>Classification</u>					
21	5/8 X 3/4 Inch Meter			\$	-	33.14%
22	1 Inch Meter				-	33.14%
23	1.5 Inch Meter - Commercial				-	33.14%
24	2 Inch Meter				-	33.14%
25	Construction Water				-	33.14%
26	Church				-	33.14%
27	Golf Course				-	33.14%
28	Private Fire				-	33.14%
29	Public Authority				-	33.14%
30	Miscellaneous Revenues				-	33.14%
31					-	33.14%
32	Total of Water Revenues	\$0	\$0	\$	-	33.14%

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34  
35  
36 SUPPORTING SCHEDULES:  
37 Surrebuttal B-1  
38 Revised Surrebuttal C-1  
39 AA Rebuttal D-1  
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Youngtown - Sun City Water  
Test Year Ended December 31, 2001  
Income Statement

Exhibit  
Revised Surrebuttal Schedule C-1  
Page 1  
Witness: Burnham

Line No.		Direct Test Year Adjusted Results	Label	Adjustment	Surrebuttal Test Year Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	Revenues						
2	Metered Water Revenues	\$ 6,079,671			\$ 6,079,671	2,052,332	\$ 8,132,003
3	Unmetered Water Revenues	-			-		-
4	Other Water Revenues	113,419			113,419		113,419
5		<u>\$ 6,193,090</u>		<u>\$ -</u>	<u>\$ 6,193,090</u>	<u>\$ 2,052,332</u>	<u>\$ 8,245,422</u>
6	Operating Expenses						
7	Salaries and Wages	\$ 1,148,174	1,6	(151,361)	\$ 996,813		\$ 996,813
8	Purchased Water	-		-	\$ -		\$ -
9	Purchased Power	1,416,410		-	\$ 1,416,410		\$ 1,416,410
10	Chemicals	17,413		-	\$ 17,413		\$ 17,413
11	Repairs and Maintenance	540,349		-	\$ 540,349		\$ 540,349
12	Office Supplies and Expense	429,053	7	(64,601)	\$ 364,452		\$ 364,452
13	Outside Services	93,641		-	\$ 93,641		\$ 93,641
14	Service Company Charges	909,428	10	(14,259)	\$ 895,168		\$ 895,168
15	Water Testing	6,878		-	\$ 6,878		\$ 6,878
16	Rents	28,369		-	\$ 28,369		\$ 28,369
17	Transportation Expenses	22		-	\$ 22		\$ 22
18	Insurance - General Liability	65,896	8	(6,409)	\$ 59,487		\$ 59,487
19	Insurance - health and Life	-		-	\$ -		\$ -
20	Regulatory Commission Expense - Rate Case	24,525		-	\$ 24,525		\$ 24,525
21	Miscellaneous Expense	300,122	9	342	\$ 300,464		\$ 300,464
22	Depreciation Expense	1,004,528	3	3,165	\$ 1,007,693		\$ 1,007,693
23	Taxes Other Than Income	62,065	2	688	\$ 62,753		\$ 62,753
24	Property Taxes	150,785	4	(11,004)	\$ 139,781		\$ 139,781
25	Income Tax	(271,892)		116,312	(155,580)		636,597
26		-		-	\$ -		-
27	Total Operating Expenses	<u>\$ 5,925,765</u>		<u>\$ (127,127)</u>	<u>\$ 5,798,637</u>	<u>\$ -</u>	<u>\$ 6,590,814</u>
28	Operating Income	<u>\$ 267,326</u>		<u>\$ 127,127</u>	<u>\$ 394,453</u>	<u>\$ 2,052,332</u>	<u>\$ 1,654,608</u>
29	Other Income (Expense)						
30	Interest Income	-		-	-		-
31	Other income	-		-	-		-
32	Interest Expense	(699,837)	5	57,895	(641,942)		(641,942)
33	Other Expense	-		-	-		-
34	Gain/Loss Sale of Fixed Assets	-		-	-		-
35	Total Other Income (Expense)	<u>\$ (699,837)</u>		<u>\$ 57,895</u>	<u>\$ (641,942)</u>	<u>\$ -</u>	<u>\$ (641,942)</u>
36	Net Profit (Loss)	<u>\$ (432,512)</u>		<u>\$ 185,023</u>	<u>\$ (247,489)</u>	<u>\$ 2,052,332</u>	<u>\$ 1,012,666</u>

SUPPORTING SCHEDULES:  
Revised Surrebuttal C-2

RECAP SCHEDULES:  
Revised Surrebuttal A-1

Youngtown - Sun City Water  
Test Year Ended December 31, 2001  
Summary of Surrebuttal Adjustments

Exhibit  
Revised Surrebuttal Schedule C-2  
Page 1  
Witness: Burnham

Line

<u>No.</u>		<u>Water/Sewer</u> <u>Label</u>	<u>Description</u>	<u>Sun City Water</u>
<b><u>Revenues</u></b>				
1	Revenues		None	-
2	Other Revenues		None	-
				<u>\$ -</u>
<b><u>Operating Expenses</u></b>				
3	Salaries and Wages	1	Adjust to Actual 2002 Wages	\$ 35,338
4	Salaries and Wages	6	Adjust to Actual 2002 Wages (Corporate)	(186,699)
5	Office Supplies & Expense	7	Adjust to Actual 2002 Additional (Corporate)	(64,601)
6	Service Company Charges	10	Adjust to Actual 2002 Service Company Charges	(14,259)
7	Insurance - General Liability	8	Adjust to Actual 2002 Additional (Corporate)	(6,409)
8	Miscellaneous Expense	9	Adjust to Actual 2002 Additional (Corporate)	342
9	Depreciation Expense	3	Depreciation Expense	3,165
10	Taxes Other Than Income	2	Adjust 2002 PR Tax based on Actual Wages	688
11	Property Taxes	4	Property Tax Calc	(11,004)
12	Income tax		NA	116,312
13				
14	Total Operating Expenses			<u>\$(127,127)</u>
15	Operating Income			<u>\$ 127,127</u>
16				



Youngtown - Sun City Water  
Test Year Ended December 31, 2001  
Adjustments to Revenues And Expenses  
Adjustment Number 4

Exhibit  
Revised Surrebuttal Schedule C-2  
Page 5  
Witness: Burnham

Line  
No.

1	Adjust Property Taxes to Reflect Proposed Revenues:	
2		
3	Surrebuttal Adjusted Revenues in year ended 12/31/01	\$ 6,193,090
4	Surrebuttal Adjusted Revenues in year ended 12/31/02	6,193,090
5	Proposed Revenues	8,245,422
6	Average of three year's of revenue	<u>\$6,877,201</u>
7	Average of three year's of revenue, times 2	\$13,754,402
8	Add:	
9	Construction Work in Progress at 10%	
10	Deduct:	
11	Book Value of Transportation Equipment	579,346
12	Book Value of Transportation Equipment (proforma)	
13	Total Book Value of Transportation Equipment	<u>\$ 579,346</u>
14		
15	Full Cash Value	\$ 13,175,056
16	Assessment Ratio	25%
17	Assessed Value	3,293,764
18	Property Tax Rate	7.205292%
19		
20	Property Tax	237,325
21	Tax on Parcels	154
22		
23	Total Surrebuttal Property Tax at Proposed Rates	<u>\$ 237,479</u>
24	Direct Filing Property Taxes	248,483
25	Change in Property Taxes	<u>\$ (11,004)</u>
26		
27		
28	Adjustment to Revenues and/or Expenses	<u>\$ (11,004)</u>
29		
30		

Youngtown - Sun City Water  
Test Year Ended December 31, 2001  
Adjustments to Revenues And Expenses  
Adjustment Number 7

Exhibit  
Revised Schedule C-2  
Page 8  
Witness: Burnham

Line

No.

1	<u>Projected Additional Expenses</u>	
2		
3		
4	Actual 2002 Additional Office Expense (Corporate)	\$ 222,069
5		
6	Direct Filing Proposed Additional Office Expense (Corporate)	286,670
7		
8		
9	Increase (Decrease) in Additional Expenses	<u>\$ (64,601)</u>
10		
11	Adjustment to Revenue and/or Expense	<u>\$ (64,601)</u>
12		
13		
14		
15		

**Youngtown - Sun City Wastewater**  
Test Year Ended December 31, 2001  
Computation of Increase in Gross Revenue  
Requirements As Adjusted

Exhibit  
Revised Surrebuttal Schedule A-1  
Page 1  
Witness: Burnham

Line

No.

1	Fair Value Rate Base	\$ 8,709,672
2		
3	Adjusted Operating Income	1,096,396
4		
5	Current Rate of Return	12.59%
6		
7	Required Operating Income	\$ 654,619
8		
9	Required Rate of Return on Fair Value Rate Base	7.52%
10		
11	Operating Income Deficiency	\$ (441,777)
12		
13	Gross Revenue Conversion Factor	1.6286
14		
15	Increase in Gross Revenue	
16	Requirement	\$ (719,494)
17		

	<u>Present</u> <u>Rates</u>	<u>Proposed</u> <u>Rates</u>	<u>Dollar</u> <u>Increase</u>	<u>Percent</u> <u>Increase</u>
18				
19	Customer			
20	<u>Classification</u>			
21	5/8 X 3/4 Inch Meter		\$ -	-14.14%
22	1 Inch Meter		-	-14.14%
23	1.5 Inch Meter - Commercial		-	-14.14%
24	2 Inch Meter		-	-14.14%
25	Construction Water		-	-14.14%
26	Church		-	-14.14%
27	Golf Course		-	-14.14%
28	Private Fire		-	-14.14%
29	Public Authority		-	-14.14%
30	Miscellaneous Revenues		-	-14.14%
31			-	-14.14%
32	Total of Water Revenues	\$0	\$0 \$ -	-14.14%
33				
34				
35				

36 SUPPORTING SCHEDULES:  
37 Surrebuttal B-1  
38 Revised Surrebuttal C-1  
39 AA Rebuttal D-1  
40

Youngtown - Sun City Wastewater  
Test Year Ended December 31, 2001  
Income Statement

Exhibit  
Revised Surrebuttal Schedule C-1  
Page 1  
Witness: Burnham

Line No.		Direct Test Year Adjusted Results	Label	Adjustment	Surrebuttal Test Year Adjusted Results	Proposed Rate Increase	Adjusted with Rate Increase
1	Revenues						
2	Flat Rate Revenues	\$ 5,085,481		-	\$ 5,085,481	(719,494) \$	4,365,987
3	Measured Revenues	-			-		-
4	Other Wastewater Revenues	2,859			2,859		2,859
5		\$ 5,088,340		\$ -	\$ 5,088,340	\$ (719,494) \$	4,368,846
6	Operating Expenses						
7	Salaries and Wages	\$ 157,504	1,6	(50,322)	\$ 107,182	\$	107,182
8	Purchased Wastewater Treatment	992,447		-	992,447		992,447
9	Purchased Power	1,510		-	1,510		1,510
10	Fuel for Power Production	-		-	-		-
11	Chemicals	-		-	-		-
12	Materials and Supplies	105,696		-	105,696		105,696
13	Repairs and Maintenance	-		-	-		-
14	Office Supplies and Expense	179,039	7	(41,655)	137,384		137,384
15	Outside Services	3,123		-	3,123		3,123
16	Service Company Charges	513,166	10	(8,046)	505,120		505,120
17	Water Testing	-		-	-		-
18	Rents	21,265		-	21,265		21,265
19	Transportation Expenses	-		-	-		-
20	Insurance - General Liability	26,009	8	(2,496)	23,513		23,513
21	Insurance - Health and Life	-		-	-		-
22	Regulatory Commission Expense - Rate Case	20,150		-	20,150		20,150
23	Miscellaneous Expense	145,130	9	414	145,544		145,544
24	Depreciation Expense	503,752	3	4,091	507,843		507,843
25	Taxes Other Than Income	7,754	2	(1,805)	5,949		5,949
26	Property Taxes	178,483	4	(1,574)	176,909		176,909
27	Income Tax	389,754		30,465	420,219		142,503
28	Tolleson Wastewater User Fees	818,091		-	818,091		818,091
29	Total Operating Expenses	\$ 4,062,871		\$ (70,927)	\$ 3,991,944	\$ -	\$ 3,714,227
30	Operating Income	\$ 1,025,469		\$ 70,927	\$ 1,096,396	\$ (719,494) \$	654,619
31	Other Income (Expense)						
32	Interest Income	-		-	-		-
33	Other income	-		-	-		-
34	Interest Expense	(405,468)	5	(22,465)	(427,933)		(427,933)
35	Other Expense	-		-	-		-
36	Gain/Loss Sale of Fixed Assets	-		-	-		-
37	Total Other Income (Expense)	\$ (405,468)		\$ (22,465)	\$ (427,933)	\$ -	\$ (427,933)
38	Net Profit (Loss)	\$ 620,001		\$ 48,463	\$ 668,464	\$ (719,494) \$	226,686

SUPPORTING SCHEDULES:  
Revised Surrebuttal C-2

RECAP SCHEDULES:  
Revised Surrebuttal A-1

Youngtown - Sun City Wastewater  
Test Year Ended December 31, 2001  
Adjustments to Revenues and Expenses

Exhibit  
Revised Surrebuttal Schedule C-2  
Page 1  
Witness: Burnham

Line	No.	Revenues	Water/Sewer Label	Description	Sun City Wastewater
	1	Revenues		None	-
	2	Other Revenues		None	-
					\$ -
		<u>Operating Expenses</u>			
	3	Salaries and Wages	1	Adjust to Actual 2002 Wages	\$ (19,206)
	4	Salaries and Wages	6	Adjust to Actual 2002 Wages (Corporate)	(31,116)
	5	Office Supplies & Expense	7	Adjust to Actual 2002 Additional (Corporate)	(41,655)
	6	Service Company Charges	10	Adjust to Actual 2002 Service Company Charges	(8,046)
	7	Insurance - General Liability	8	Adjust to Actual 2002 Additional (Corporate)	(2,496)
	8	Miscellaneous Expense	9	Adjust to Actual 2002 Additional (Corporate)	414
	9	Depreciation Expense	3	Depreciation Expense	4,091
	10	Taxes Other Than Income	2	Adjust 2002 PR Tax based on Actual Wages	(1,805)
	11	Property Taxes	4	Property Tax Calc	(1,574)
	12	Income tax	NA		30,465
	13				
	14	Total Operating Expenses			\$ (70,927)
	15	Operating Income			\$ 70,927
	16				

Youngtown - Sun City Wastewater  
Test Year Ended December 31, 2001  
Adjustments to Revenues And Expenses  
Adjustment Number 4

Exhibit  
Revised Surrebuttal Schedule C-2  
Page 5  
Witness: Burnham

Line  
No.

1	<u>Adjust Property Taxes to Reflect Proposed Revenues:</u>	
2		
3	Surrebuttal Adjusted Revenues in year ended 12/31/01	\$ 5,088,340
4	Surrebuttal Adjusted Revenues in year ended 12/31/02	5,088,340
5	Proposed Revenues	<u>4,368,846</u>
6	Average of three year's of revenue	<u>\$4,848,508</u>
7	Average of three year's of revenue, times 2	<u>\$9,697,017</u>
8	Add:	
9	Construction Work in Progress at 10%	
10	Deduct:	
11	Book Value of Transportation Equipment	408,123
12	Book Value of Transportation Equipment (proforma)	-
13	Total Book Value of Transportation Equipment	<u>\$ 408,123</u>
14		
15	Full Cash Value	\$ 9,288,894
16	Assessment Ratio	<u>25%</u>
17	Assessed Value	2,322,223
18	Property Tax Rate	7.618094%
19		
20	Property Tax	176,909
21	Tax on Parcels	
22		
23	Total Surrebuttal Property Tax at Proposed Rates	<u>\$ 176,909</u>
24	Direct Filing Property Taxes	<u>178,483</u>
25	Change in Property Taxes	<u>\$ (1,574)</u>
26		
27		
28	Adjustment to Revenues and/or Expenses	<u>\$ (1,574)</u>
29		
30		

Youngtown - Sun City Wastewater  
Test Year Ended December 31, 2001  
Adjustments to Revenues And Expenses  
Adjustment Number 7

Exhibit  
Revised Surrebuttal Schedule C-2  
Page 8  
Witness: Burnham

Line  
No.

1	<u>Projected Additional Expenses</u>	
2		
3		
4	Actual 2002 Additional Office Expense (Corporate)	\$ 144,983
5		
6	Direct Filing Proposed Additional Office Expense (Corporate)	186,638
7		
8		
9	Increase (Decrease) in Additional Expenses	<u>\$ (41,655)</u>
10		
11	Adjustment to Revenue and/or Expense	<u>\$ (41,655)</u>
12		
13		
14		
15		

Youngtown Revised Arizona American  
Costs Allocated Based on FVRB

Exhibit  
Revised Surebuttal Schedule C2  
Page Xa  
Witness: Burnham

Line No.	Expense Category Amount Allocation Factor Basis	Direct		Surebuttal		Variance	
		Insurance 258,736 FVRB	Office Exp. 637,500 FVRB	Insurance 233,543 FVRB	Office Exp. 494,455 FVRB	Insurance (25,193) FVRB	Office Exp. (143,045) FVRB
1	Sun City Water	62,200	153,255	55,791	118,121	(6,409)	(35,134)
2	Sun City Wastewater	24,569	60,536	22,073	46,732	(2,496)	(13,804)
3	Sun City West Water	33,083	81,512	30,573	64,729	(2,510)	(16,784)
4	Sun City West Wastewater	24,772	61,035	22,593	47,834	(2,178)	(13,201)
5	Agua Fria	46,328	114,147	42,380	89,727	(3,947)	(24,420)
5	Anthem Water	25,665	63,235	23,487	49,727	(2,177)	(13,507)
6		0					
6	Agua Fria/Anthem WW	7,689	18,946	6,922	14,655	(767)	(4,290)
7		0					
7	Tubac Valley	3,188	7,855	2,854	6,043	(334)	(1,812)
8	Mohave Sewer	1,895	4,670	-	-	(1,895)	(4,670)
8	Mohave Water	26,830	66,107	24,650	52,188	(2,181)	(13,919)
9	Havasu Water	2,517	6,202	2,219	4,698	(298)	(1,504)
10							
11	Totals	258,736	637,500	233,543	494,455	(25,193)	(143,045)

Notes:

- (1) Total Surebuttal expenses for Insurance and Office Expenses are the sum of the expense values assigned to each district in AA Rebuttal Schedules  
(2) FVRB Office Expenses determined by applying ratio of AA Direct Schedule expenses allocated to each factor to total office expenses in AA Rebuttal Schedules